

State of California  
BOARD OF EQUALIZATION

**HAZARDOUS SUBSTANCES TAX REGULATIONS**

**Regulation 3020. RECORDS.**

*Reference:* Section 43502, Revenue and Taxation Code.

**(a) GENERAL.** A taxpayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

**(b) SPECIFIC APPLICATIONS.** In addition to the record keeping requirements set forth in subdivision (a), taxpayers shall comply with the following requirements.

(1) **HAZARDOUS SUBSTANCE TAX.** A taxpayer shall keep complete records, including but not limited to:

- (A)** Uniform Hazardous Waste Manifests.
- (B)** Transporter billings or invoices.
- (C)** Weight tickets.
- (D)** Waste profile analysis reports.

(2) **ENVIRONMENTAL FEE.** A taxpayer shall keep complete records, including but not limited to:

- (A)** Payroll reports and all other documents listing employees, wages, and hours worked.
- (B)** Employment agreements or contracts.

(3) **OCCUPATIONAL LEAD POISONING PREVENTION FEE.** A taxpayer shall keep complete records, including but not limited to:

- (A)** Fee waiver requests and Department of Health Services responses.
- (B)** Payroll reports and all other documents listing employee names, wages paid, and hours worked.

*History:* Adopted February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements.